



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: ACCOUNTANT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address: julie@villageofallouez.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: PATRICIA O'NEILL

Title: VILLAGE PRESIDENT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK BUSINESS SOLUTIONS**Title:****Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** www.schencksolutions.com**Date of most recent audit report:** 3/31/2004**Period covered by most recent audit:** 2003

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

1649 S WEBSTER AVENUE

GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2808**Fax Number:** (920) 448 - 2850**E-mail Address:** ALLOUEZ @ NET NET.NET

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MS PATRICIA O'NEILL, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,263,127	1,268,256	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	855,509	655,974	2
Depreciation Expense (403)	136,574	153,507	3
Amortization Expense (404-407)	11,600	11,600	4
Taxes (408)	146,515	145,926	5
Total Operating Expenses	1,150,198	967,007	
Net Operating Income	112,929	301,249	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	112,929	301,249	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,369	643	10
Miscellaneous Nonoperating Income (421)	1,800,776	0	11
Total Other Income	1,803,145	643	
Total Income	1,916,074	301,892	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	19,233	0	13
Total Miscellaneous Income Deductions	19,233	0	
Income Before Interest Charges	1,896,841	301,892	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,150	2,150	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	71,174	84,459	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	73,324	86,609	
Net Income	1,823,517	215,283	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,734,135	2,527,334	20
Balance Transferred from Income (433)	1,823,517	215,283	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	8,482	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,557,652	2,734,135	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,263,127		1,263,127	1
Total (Acct. 400):	1,263,127	0	1,263,127	
Operation and Maintenance Expense (401-402):				
Derived	855,509		855,509	2
Total (Acct. 401-402):	855,509	0	855,509	
Depreciation Expense (403):				
Derived	136,574		136,574	3
Total (Acct. 403):	136,574	0	136,574	
Amortization Expense (404-407):				
Derived	11,600		11,600	4
Total (Acct. 404-407):	11,600	0	11,600	
Taxes (408):				
Derived	146,515		146,515	5
Total (Acct. 408):	146,515	0	146,515	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	112,929	0	112,929	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	2,369	0	2,369 11
Total (Acct. 419):	2,369	0	2,369
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		5,300	5,300 12
ELIMINATION AND TRANSFER OF ACCOUNT #271	0	1,795,476	1,795,476 13
Total (Acct. 421):	0	1,800,776	1,800,776
TOTAL OTHER INCOME:	2,369	1,800,776	1,803,145
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		19,233	19,233 15
NONE	0	0	0 16
Total (Acct. 426):	0	19,233	19,233
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	19,233	19,233
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,150		2,150 18
Total (Acct. 428):	2,150	0	2,150
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	71,174		71,174 20
Total (Acct. 430):	71,174	0	71,174
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	73,324	0	73,324
NET INCOME:	41,974	1,781,543	1,823,517
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,734,135	0	2,734,135 23
Total (Acct. 216):	2,734,135	0	2,734,135
Balance Transferred from Income (433):			
Derived	41,974	1,781,543	1,823,517 24
Total (Acct. 433):	41,974	1,781,543	1,823,517
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,776,109	1,781,543	4,557,652

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,263,127	0	0	0	1,263,127	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	10,208				10,208	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,252,919	0	0	0	1,252,919	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	206,635	34,314	240,949	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	20,527	3,697	24,224	7
Water utility plant accounts	7,414	1,170	8,584	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	39,181	(39,181)	0	18
All other accounts			0	19
Total Payroll	273,757	0	273,757	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,690,658	8,381,436	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,423,246	2,067,590	2
Net Utility Plant	6,267,412	6,313,846	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,267,412	6,313,846	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	328,527	326,157	9
Total Other Property and Investments	328,527	326,157	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	108,039	106,709	15
Other Accounts Receivable (143)	155,033	155,894	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,450	12,984	18
Materials and Supplies (151-163)	40,524	39,319	19
Prepayments (165)	7,769	5,627	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	331,015	320,733	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,750	12,900	24
Other Deferred Debits (182-186)	23,200	34,800	25
Total Deferred Debits	33,950	47,700	
Total Assets and Other Debits	6,960,904	7,008,436	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	29,326	29,326	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	4,557,652	2,734,135	28
Total Proprietary Capital	4,586,978	2,763,461	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,656,879	1,878,391	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,656,879	1,878,391	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	89,664	35,252	33
Payables to Municipality (233)	486,134	145,181	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	132,784	135,134	36
Interest Accrued (237)	6,881	8,038	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	717,047	325,189	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,041,395	49
Total Liabilities and Other Credits	6,960,904	7,008,436	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,381,436	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,658,066	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,032,592	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	8,690,658	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,168,487	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	254,759	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,423,246	0	0	0	
Net Utility Plant	6,267,412	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,067,590				2,067,590	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	136,574				136,574	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,442				16,442	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged to sewer	2,337				2,337	9
Salvage	8,579				8,579	10
Other credits (specify):						11
					0	12
Total credits	163,932	0	0	0	163,932	13
Debits during year						14
Book cost of plant retired	63,035				63,035	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	63,035	0	0	0	63,035	19
Balance end of year (111.1)	2,168,487	0	0	0	2,168,487	20

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,233				19,233	4
Accruals charged other						5
accounts (specify):						6
	0				0	7
Salvage	3,710				3,710	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	245,919				245,919	10
Total credits	268,862	0	0	0	268,862	11
Debits during year						12
Book cost of plant retired	14,103				14,103	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
Total debits	14,103	0	0	0	14,103	17
Balance end of year (111.2)	254,759	0	0	0	254,759	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	40,524	39,319	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>40,524</u>	<u>39,319</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Promisory Note 7/98	2,150	428	10,750	1
Total			10,750	
Unamortized premium on debt (251)				
NONE		429		2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	29,326	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promisory Note	07/01/1998	06/01/2008	4.34%	1,450,000	1
GENERAL OBLIGATION REFUNDING BONDS	04/01/2002	04/01/2005	2.49%	206,879	2
Total for Account 223				1,656,879	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	135,134	1
Accruals:		
Charged water department expense	146,515	2
Charged electric department expense		3
Charged sewer department expense	6,499	4
Other (explain):		
NONE		5
Total Accruals and other credits	153,014	
Taxes paid during year:		
County, state and local taxes	135,134	6
Social Security taxes	18,828	7
PSC Remainder Assessment	1,402	8
Other (explain):		
NONE		9
Total payments and other debits	155,364	
Balance end of year	132,784	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
PROMISORY NOTE 6/1/1993	0			0	2
Promisory Note 7/1/1998	5,364	63,636	63,740	5,260	3
GENERAL OBLIGATION REFUNDING BONDS 4/1/2002	2,674	7,538	8,591	1,621	4
Subtotal	8,038	71,174	72,331	6,881	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,038	71,174	72,331	6,881	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	328,527	4
Total (Acct. 126):	328,527	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	108,039	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	108,039	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	150,524	13
Merchandising, jobbing and contract work		14
Other (specify):		
MISC SERVICE CHARGES, DAMAGE TO HYDRANTS	4,509	15
Total (Acct. 143):	155,033	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	19,450	16
Total (Acct. 145):	19,450	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	7,769	17
Total (Acct. 165):	7,769	
Extraordinary Property Losses (182):		
LOSS ON RETIRE OF ELEC PUMP EQUIP & TELEMETRY SYSTEM-03/05/02 PSC AUTHOR	23,200	18
Total (Acct. 182):	23,200	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	150,524	23
ADVANCE FROM MUNICIPALITY TO COVER CASH DEFICIT	335,610	24
Total (Acct. 233):	486,134	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,499,053	0	0	0	6,499,053	1
Materials and Supplies	39,921	0	0	0	39,921	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,118,038	0	0	0	2,118,038	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	4,420,936	0	0	0	4,420,936	
Net Operating Income	112,929	0	0	0	112,929	7
Net Operating Income as a percent of						
Average Net Rate Base	2.55%	N/A	N/A	N/A	2.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

03/05/02 PSC authorization date - file DWCCA-70-JPL

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,041,395	0	0	0	0	2,041,395	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,041,395					2,041,395	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,183,444	1,187,621	1
Total Sales of Water	1,183,444	1,187,621	
Other Operating Revenues			
Forfeited Discounts (470)	6,969	7,509	2
Miscellaneous Service Revenues (471)	2,612	3,147	3
Rents from Water Property (472)	46,443	45,006	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	23,659	24,973	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	79,683	80,635	
Total Operating Revenues	1,263,127	1,268,256	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	100,315	29,139	8
Pumping Expenses (620-633)	224,368	210,944	9
Water Treatment Expenses (640-652)	27,407	32,476	10
Transmission and Distribution Expenses (660-678)	267,289	150,933	11
Customer Accounts Expenses (901-905)	40,866	28,618	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	195,264	203,864	14
Total Operation and Maintenance Expenses	855,509	655,974	
Other Operating Expenses			
Depreciation Expense (403)	136,574	153,507	15
Amortization Expense (404-407)	11,600	11,600	16
Taxes (408)	146,515	145,926	17
Total Other Operating Expenses	294,689	311,033	
Total Operating Expenses	1,150,198	967,007	
NET OPERATING INCOME	112,929	301,249	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,183	314,949	726,860	4
Commercial	241	73,179	125,932	5
Industrial				6
Total Metered Sales to General Customers (461)	5,424	388,128	852,792	
Private Fire Protection Service (462)	26		9,552	7
Public Fire Protection Service (463)	1		224,019	8
Other Sales to Public Authorities (464)	22	65,128	97,081	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,473	453,256	1,183,444	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	224,019	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	224,019	
Forfeited Discounts (470):		
Customer late payment charges	6,969	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,969	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	2,612	7
Total Miscellaneous Service Revenues (471)	2,612	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUNDSPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	46,443	8
Total Rents from Water Property (472)	46,443	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	23,659	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	23,659	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	7,853	7,176	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	82,961	13,002	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	1,701	1,142	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	7,800	7,819	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	100,315	29,139	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,586	2,655	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	149,205	132,461	17
Pumping Labor and Expenses (624)	11,141	3,509	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	42,496	45,037	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	8,836	8,576	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	11,104	18,706	25
Total Pumping Expenses	224,368	210,944	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	12,854	17,045	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	13,340	15,102	28
Miscellaneous Expenses (643)	1,213	329	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	27,407	32,476	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	30,804	29,501	36
Meter Expenses (663)	1,479	6,144	37
Customer Installations Expenses (664)	22,168	22,637	38
Miscellaneous Expenses (665)	4,951	4,537	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	450	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,377	1,779	43
Maintenance of Transmission and Distribution Mains (673)	133,080	52,397	44
Maintenance of Fire Mains (674)	337	0	45
Maintenance of Services (675)	44,545	10,652	46
Maintenance of Meters (676)	5,731	7,870	47
Maintenance of Hydrants (677)	12,983	14,688	48
Maintenance of Miscellaneous Plant (678)	7,384	728	49
Total Transmission and Distribution Expenses	267,289	150,933	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	9,371	8,527	51
Customer Records and Collection Expenses (903)	21,287	20,091	52
Uncollectible Accounts (904)	10,208	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	40,866	28,618	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	45,084	44,775	56
Office Supplies and Expenses (921)	4,413	3,446	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	55,297	60,672	59
Property Insurance (924)	8,712	9,818	60
Injuries and Damages (925)	7,593	8,750	61
Employee Pensions and Benefits (926)	64,197	66,930	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	6,408	6,369	65
Rents (931)	2,500	2,500	66
Maintenance of General Plant (932)	1,060	604	67
Total Administrative and General Expenses	195,264	203,864	
Total Operation and Maintenance Expenses	855,509	655,974	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		132,784	135,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,499	6,883	2
Net property tax equivalent		126,285	128,251	
Social Security		18,828	16,402	3
PSC Remainder Assessment		1,402	1,273	4
Other (specify): NONE			0	5
Total tax expense		146,515	145,926	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225220				3
County tax rate	mills		5.358667				4
Local tax rate	mills		6.640083				5
School tax rate	mills		10.630379				6
Voc. school tax rate	mills		1.759940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.614289				10
Less: state credit	mills		1.645814				11
Net tax rate	mills		22.968475				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.640083				14
Combined School Tax Rate	mills		12.390319				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.030402				17
Total Tax Rate	mills		24.614289				18
Ratio of Local and School Tax to Total	dec.		0.773144				19
Total tax net of state credit	mills		22.968475				20
Net Local and School Tax Rate	mills		17.757950				21
Utility Plant, Jan. 1	\$	8,381,436	8,381,436				22
Materials & Supplies	\$	39,319	39,319				23
Subtotal	\$	8,420,755	8,420,755				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,420,755	8,420,755				26
Assessment Ratio	dec.		0.887977				27
Assessed Value	\$	7,477,437	7,477,437				28
Net Local & School Rate	mills		17.757950				29
Tax Equiv. Computed for Current Year	\$	132,784	132,784				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	132,784					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,618		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	329,707		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	823,565	20,338	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,415,569	20,338	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,809	593	23
Total Water Treatment Plant	26,809	593	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,618	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			329,707	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,693		827,210	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,682	20
Total Pumping Plant	16,693	0	1,419,214	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			27,402	23
Total Water Treatment Plant	0	0	27,402	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	515,925		26
Transmission and Distribution Mains (343)	3,705,154	208,528	27
Fire Mains (344)	0		28
Services (345)	818,263	53,025	29
Meters (346)	824,304	1,680	30
Hydrants (348)	376,607	30,217	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,244,934	293,450	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	9,810		35
Computer Equipment (391.1)	42,502	1,191	36
Transportation Equipment (392)	103,874	20,767	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,526	2,705	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,301		41
Communication Equipment (397)	70,497	5,500	42
SCADA Equipment (397.1)	0	36,516	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	334,799	66,679	
Total utility plant in service directly assignable	8,381,436	381,060	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,381,436	381,060	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			515,925	26
Transmission and Distribution Mains (343)	13,915	(1,543,601)	2,356,166	27
Fire Mains (344)			0	28
Services (345)	2,625	(340,896)	527,767	29
Meters (346)	6,081		819,903	30
Hydrants (348)	2,935	(156,898)	246,991	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	25,556	(2,041,395)	4,471,433	
GENERAL PLANT				
Land and Land Rights (389)			753	33
Structures and Improvements (390)			71,536	34
Office Furniture and Equipment (391)			9,810	35
Computer Equipment (391.1)	2,031		41,662	36
Transportation Equipment (392)	11,971		112,670	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	225		17,006	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			21,301	41
Communication Equipment (397)	6,559		69,438	42
SCADA Equipment (397.1)			36,516	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	20,786	0	380,692	
Total utility plant in service directly assignable	63,035	(2,041,395)	6,658,066	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	63,035	(2,041,395)	6,658,066	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		5,300	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	5,300	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	5,300	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	5,300	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	10,077	1,543,601	1,533,524 27
Fire Mains (344)			0 28
Services (345)	1,901	340,896	344,295 29
Meters (346)			0 30
Hydrants (348)	2,125	156,898	154,773 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,103	2,041,395	2,032,592
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	14,103	2,041,395	2,032,592
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,103	2,041,395	2,032,592

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	161,776	2.16%	7,122	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	161,776		7,122	
PUMPING PLANT				
Structures and Improvements (321)	353,014	2.22%	12,061	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	207,510	4.40%	36,317	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,982	3.03%	1,475	15
Total Pumping Plant	589,506		49,853	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	10,980	5.88%	1,594	17
Total Water Treatment Plant	10,980		1,594	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	320,086	1.82%	9,390	19
Transmission and Distribution Mains (343)	261,017	0.67%	15,134	20
Fire Mains (344)	0			21
Services (345)	261,831	2.00%	10,051	22
Meters (346)	216,498	4.00%	32,884	23
Hydrants (348)	67,439	1.33%	3,104	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					168,898	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	168,898	
321					365,075	8
322					0	9
323					0	10
324					0	11
325	16,693				227,134	12
326					0	13
327					0	14
328					30,457	15
	16,693	0	0	0	622,666	
331					0	16
332					12,574	17
	0	0	0	0	12,574	
341					0	18
342					329,476	19
343	13,915				262,236	20
344					0	21
345	2,625				269,257	22
346	6,081		1,456		244,757	23
348	2,935		5,123		72,731	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,126,871		70,563	
GENERAL PLANT				
Structures and Improvements (390)	59,754	2.04%	1,459	26
Office Furniture and Equipment (391)	9,810	7.69%	0	27
Computer Equipment (391.1)	7,672	11.11%	4,675	28
Transportation Equipment (392)	69,010	12.14%	13,139	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	7,112	6.25%	985	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	17,078	7.58%	1,616	33
Communication Equipment (397)	8,021	6.67%	4,667	34
SCADA Equipment (397.1)	0	9.20%	1,680	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	178,457		28,221	
Total accum. prov. directly assignable	2,067,590		157,353	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,067,590		157,353	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>25,556</u>	<u>0</u>	<u>6,579</u>	<u>0</u>	<u>1,178,457</u>	
390					61,213	26
391					9,810	27
391.1	2,031				10,316	28
392	11,971		2,000	(2,000)	70,178	29
393					0	30
394	225				7,872	31
395					0	32
396					18,694	33
397	6,559				6,129	34
397.1					1,680	35
398					0	36
399					0	37
	<u>20,786</u>	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>	<u>185,892</u>	
	<u>63,035</u>	<u>0</u>	<u>8,579</u>	<u>(2,000)</u>	<u>2,168,487</u>	
					0	38
	<u>63,035</u>	<u>0</u>	<u>8,579</u>	<u>(2,000)</u>	<u>2,168,487</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.67%	10,308	20
Fire Mains (344)				21
Services (345)		2.00%	6,852	22
Meters (346)				23
Hydrants (348)		1.33%	2,073	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	10,077			108,743	108,974 20
344					0 21
345	1,901			109,081	114,032 22
346					0 23
348	2,125		3,710	28,095	31,753 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>19,233</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>19,233</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>19,233</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>14,103</u>	<u>0</u>	<u>3,710</u>	<u>245,919</u>	<u>254,759</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>14,103</u>	<u>0</u>	<u>3,710</u>	<u>245,919</u>	<u>254,759</u>
					0 38
	<u>14,103</u>	<u>0</u>	<u>3,710</u>	<u>245,919</u>	<u>254,759</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,210	44,210	1
February			42,693	42,693	2
March			44,739	44,739	3
April			45,795	45,795	4
May			50,095	50,095	5
June			52,409	52,409	6
July			55,687	55,687	7
August			49,373	49,373	8
September			48,940	48,940	9
October			44,337	44,337	10
November			42,495	42,495	11
December			42,930	42,930	12
Total annual pumpage	0	0	563,703	563,703	
Less: Water sold				453,256	13
Volume pumped but not sold				110,447	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				10,684	16
Volume related to equipment/system malfunction				23,577	17
Non-utility volume NOT included in water sales				1,500	18
Total volume not sold but accounted for				35,761	19
Volume pumped but unaccounted for				74,686	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,660	23
Date of maximum: 7/2/2003					24
Cause of maximum:					25
Summer usage and construction					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				752	26
Date of minimum: 10/3/2003					27
Total KWH used for pumping for the year				2,435,349	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
535 GREENE AVE	1	750	12	0	No	1
2143 S WEBSTER AVE	2	933	12	1,080,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	1,872,000	Yes	4
2990 RIVERSIDE DR	5	820	17	1,152,000	Yes	5
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	6
717 KALB STREET	7	925	15	2,016,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	575	600	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1992	1998	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1954	1988	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	250	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1991	2002	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	1,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22
Year Installed	1965	1969	1969	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	200	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	2003	1988	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,400	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1999	1996	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AMERICAN			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1926	1937	1954	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	182	125	135	10
				11
Total capacity in gallons (actual)	230,000	100,000	1,100,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1965	1969	1975	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	176	191	190	9
				10
Total capacity in gallons (actual)	250,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
			5
Year constructed	1979	1969	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	191	0	10
Total capacity in gallons (actual)	250,000	1,000,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	415	0	0	0	415	1
P	D	1.500	19	0	0	0	19	2
M	D	2.000	825	0	230	0	595	3
M	D	4.000	3,219	0	0	0	3,219	4
P	D	4.000	13	0	0	0	13	5
A	D	6.000	11,810	0	42	0	11,768	6
M	D	6.000	157,540	0	1,347	0	156,193	7
P	D	6.000	34,472	152	0	0	34,624	8
A	D	8.000	2,300	0	0	0	2,300	9
M	D	8.000	9,591	0	0	0	9,591	10
P	D	8.000	42,399	1,640	0	0	44,039	11
A	D	10.000	15,540	0	4	0	15,536	12
M	D	10.000	7,736	0	2,321	0	5,415	13
P	D	10.000	12,830	710	0	0	13,540	14
A	D	12.000	16,238	0	0	0	16,238	15
M	D	12.000	2,476	0	0	0	2,476	16
P	D	12.000	437	1,870	0	0	2,307	17
A	D	14.000	8,380	0	0	0	8,380	18
M	D	14.000	0	0	0	0	0	19
P	D	14.000	25	0	0	0	25	20
A	D	16.000	3,320	0	0	0	3,320	21
M	D	16.000	5,297	0	0	0	5,297	22
P	D	16.000	433	0	0	0	433	23
Total Within Municipality			335,315	4,372	3,944	0	335,743	
Total Utility			335,315	4,372	3,944	0	335,743	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,241	0	15	0	2,226		1
L	0.750	336	0	5	0	331		2
P	1.000	278	50	0	0	328		3
M	1.000	2,314	0	31	0	2,283		4
L	1.000	2	0	0	0	2		5
M	1.500	34	0	0	0	34		6
P	1.500	3	0	0	0	3		7
L	2.000	2	0	0	0	2		8
M	2.000	32	0	0	0	32		9
P	2.000	14	1	0	0	15		10
L	3.000	1	0	0	0	1		11
M	3.000	1	0	0	0	1		12
M	4.000	7	0	0	0	7		13
P	4.000	8	0	0	0	8		14
M	6.000	4	0	0	0	4		15
P	6.000	10	1	0	0	11		16
M	8.000	3	0	0	0	3		17
P	8.000	1	0	0	0	1		18
M	12.000	1	0	0	0	1		19
Total Utility		5,292	52	51	0	5,293	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	5,935	0	14	4	5,925	35	2
1.000	95	0	4	3	94	3	3
1.500	60	0	0	(13)	47	24	4
2.000	40	0	0	1	41	5	5
3.000	16	0	0	0	16	10	6
6.000	3	0	0	0	3	3	7
Total:	6,149	0	18	(5)	6,126	80	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	5,150	110	0	7	0	658	5,925	2
1.000	41	45	0	5	0	3	94	3
1.500	3	36	0	2	0	6	47	4
2.000	0	30	0	2	0	9	41	5
3.000	0	9	0	3	0	4	16	6
6.000	0	0	0	3	0	0	3	7
Total:	5,194	230	0	22	0	680	6,126	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	604	13	12		605	2
Total Fire Hydrants	604	13	12	0	605	
Flushing Hydrants						
	3		1		2	3
Total Flushing Hydrants	3	0	1	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 199

Number of distribution system valves end of year: 1,087

Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #603 - This account primarily includes payments to the Central Brown County Water Authority for planning and development costs in obtaining a new water source. Central Brown County Water Authority expenses of \$82,717 in 2003 and \$12,854 in 2002.

Account #673 - Increase in main breaks resulting in increased repair costs from contractors and water utility labor.

Account #675 - Increase in service repairs resulting in increased repair costs from contractors and water utility labor.

Account #904 - This account was charged with various service billings which were determined to be uncollectible.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account #343 - Column (e) adjustment of (1,543,601) is for the establishment of the balance of mains financed by contributions as of 01/01/03.

Account #345 - Column (e) adjustment of (340,896) is for the establishment of the balance of services financed by contributions as of 01/01/03.

Account #348 - Column (e) adjustment of (156,898) is for the establishment of the balance of the hydrants financed by contributions as of 01/01/03.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Account #346 - Column (c) additions of 1,680 consists of utility wages and fringes relating to the initial installation of meters which are not shown as additions in column (c) of the meters schedule on page W-23.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account #343 - Column (f) adjustment of 1,543,601 is for the establishment of the balance of the mains financed by contributions as of 01/01/03.

Account #345 - Column (f) adjustment of 340,896 is for the establishment of the balance of the services financed by contributions as of 01/01/03.

Account #348 - Column (f) adjustment of 156,898 is for the establishment of the balance of the hydrants financed by contributions as of 01/01/03.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

Account #392 - Column (c) rate % used of 12.14%. This plant account is depreciated on a unit basis - straight-line over 7 years. 12.14% was calculated by dividing the current year depreciation by the average balance of the plant account.

Account #392 - Column (i) adjustment of (2,000) is for the gain on the sale of a fully depreciated pickup truck.

Account #396 - Column (c) rate % used of 7.58%. This plant account is depreciated on a unit basis - straight-line over 7 years. 7.58% was calculated by dividing the current year depreciation by the average balance of the plant account.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

Account #343 - Column (i) adjustment of 108,743 is for the establishment of the balance of accumulated depreciation on mains financed by contributions as of 01/01/03.

Account #345 - Column (i) adjustment of 109,081 is for the establishment of the balance of accumulated depreciation on services financed by contributions as of 01/01/03.

Account #348 - Column (i) adjustment of 28,095 is for the establishment of the balance of accumulated depreciation on hydrants financed by contributions as of 01/01/03.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed by utility operations.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Most service additions were financed by utility operations. Three services were paid for by either property owners or contractors. Obtained costs of \$5,300 were recorded as additions for these services.

Meters (Page W-23)

Explain all reported adjustments.

Column (e) adjustments are for corrections to previously recorded meter counts for both inventory and property record corrections.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

199 of 605 hydrants were operated during 2003, and 594 of 604 hydrants were operated during 2002.

100 distribution system valves were operated during 2003, and 1,011 were operated during 2002.
